

EXHIBIT #26

Internal Revenue Service
Appeals Office
P.O. Box 24018
Fresno, CA 93779-4018

Date: January 26, 2012

LARRY L STULER
565 ADDISON AVENUE
WASHINGTON PA 15301

Department of the Treasury

Person to Contact:

Corina Arredondo
Employee ID Number: 1000157524
Tel: 559-253-4807
Fax: 559-253-4890

Refer Reply to:

AP:FW:FRC:CFA

In Re:

Freedom of Information Act

Tax Period(s) Ended:

12/2004

EXHIBIT #26

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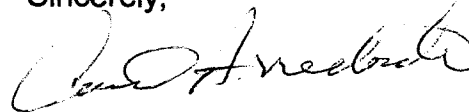
Dear Mr. Stuler:

I am responding to your letter dated January 05, 2012, in which you state you have not been notified in regards to your FOIA appeal.

My records show I closed this case on October 06, 2011 and the determination letter was dated October 11, 2011 and mailed out.

I am enclosing a copy of the determination letter.

Sincerely,



Corina Arredondo
Appeals Officer

Enclosures:

Copy of Determination Letter

Appeals Office M/S 5203
5045 E. Butler.
Fresno, CA 93727-5136

Date: **OCT 11 2011**

LARRY L STULLER
565 ADDISON AVENUE
WASHINGTON PA 15301

Person to Contact:

Corina Arredondo
Employee ID Number: 157545
Tel: (559) 253-4807
Fax: (559) 253-4890

Refer Reply to:

AP:W:A10:T4:FSC

In Re:

Freedom of Information Act

Disclosure Case Number(s):

02-2010-02594

Dear Mr. Stuller,

This letter is in response to your appeals request dated 09/14/2011 of Freedom of Information Act (FOIA) information. According to your letter you are appealing the response of 08/18/2010 from the Disclosure Office of your request for information dated 08/14/2010.

Appeals jurisdiction concerning FOIA cases is found in 26 CFR 601.702. It states the following:

(c) Specific requests for other records--(1) In general. (i) Subject to the application of the exemptions described in 5 U.S.C. 552(b) and the exclusions described in 5 U.S.C. 552(c), the IRS shall, in conformance with 5 U.S.C. 552(a)(3), make reasonably described records available to a person making a request for such records which conforms in every respect with the rules and procedures set forth in this section. Any request or any appeal from the initial denial of a request that does not comply with the requirements set forth in this section shall not be considered subject to the time constraints of paragraphs (c)(9), (10), and (11) of this section, unless and until the request or appeal is amended to comply. The IRS shall promptly advise the requester in what respect the request or appeal is deficient so that it may be resubmitted or amended for consideration in accordance with this section. If a requester does not resubmit a perfected request or appeal within 35 days from the date of a communication from the IRS, the request or appeal file shall be closed. When the resubmitted request or appeal conforms with the requirements of this section, the time constraints of paragraphs (c)(9), (10), and (11) of this section shall begin.

COPY

Philadelphia Disclosure Office letter of 08/18/2010, your appeal rights have lapsed and we do not have jurisdiction to review your appeal.

Sincerely,

C. Ace
Appeals Team Manager